

Effective 5/10/2016

63A-3-405 Participation by local entities.

- (1)
 - (a) Not later than May 15, 2010, the following participating local entities, in conformity with the rules established under Section 63A-3-404, shall provide public financial information through the Utah Public Finance Website or their own website and provide a link to their website through the Utah Public Finance Website:
 - (i) school districts;
 - (ii) charter schools; and
 - (iii) public transit districts created under Title 17B, Chapter 2a, Part 8, Public Transit District Act.
 - (b) Participating local entities subject to this Subsection (1) shall permit information that is generated not later than the fiscal year that begins July 1, 2009, to be accessible via the website.
- (2)
 - (a) Not later than May 15, 2011, the following participating local entities, in conformity with the rules established under Section 63A-3-404, shall be required to provide public financial information through the Utah Public Finance Website or their own website and provide a link to their website through the Utah Public Finance Website:
 - (i) counties;
 - (ii) municipalities;
 - (iii) local districts under Title 17B, Limited Purpose Local Government Entities - Local Districts, that are not already required to report; and
 - (iv) special service districts under Title 17D, Chapter 1, Special Service District Act.
 - (b) Participating local entities subject to this Subsection (2) shall permit information that is generated not later than the fiscal year that begins July 1, 2010, to be accessible via the website.
- (3)
 - (a) On or before May 15, 2013, an interlocal entity that is a participating local entity in conformity with the rules established under Section 63A-3-404, shall, subject to Subsection (3)(b), provide public financial information through the Utah Public Finance Website or the interlocal entity's own website and provide a link to their website through the Utah Public Finance Website.
 - (b) A participating local entity subject to this Subsection (3) shall provide public financial information that is generated on or after the fiscal year that begins July 1, 2012, to be accessible via the website.
- (4) A participating local entity that makes public financial information accessible via the Utah Public Finance Website on or after May 10, 2016, and that was not previously required to make financial information accessible via the website shall permit information that is generated on or after the first day of the participating local entity's fiscal year that includes January 1, 2017, to be accessible via the website.
- (5)
 - (a) Except as provided in Subsection (5)(b), a participating local entity described in Subsection (4) shall comply with the provisions of this part on or before January 1, 2017.
 - (b) A participating local entity described in Subsection (4) that has an annual budget of \$100,000 or less shall comply with the provisions of this part on or before July 1, 2017.

Amended by Chapter 233, 2016 General Session